

103^D CONGRESS
1ST SESSION

H. R. 2857

To amend the Internal Revenue Code of 1986 to repeal the credit provided by section 936 of such Code.

IN THE HOUSE OF REPRESENTATIVES

AUGUST 4, 1993

Mr. COOPER introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to repeal the credit provided by section 936 of such Code.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*
3 That (a) section 936 of the Internal Revenue Code of
4 1986 (relating to Puerto Rico and possession tax credit)
5 is hereby repealed.

6 (b) The table of sections for subpart D of part III
7 of subchapter N of chapter 1 of such Code is amended
8 by striking the item relating to section 936.

9 (c) The amendments made by this section shall apply
10 to taxable years beginning after December 31, 1993.

